

Board of Tax Appeals

STARS Number & Budget Unit: 351 TAAE

Bill Number & Chapter: H424 (Ch.12), H628 (Ch.271)

PROGRAM DESCRIPTION: This program provides taxpayers the opportunity to appeal their ad valorem assessed valuations from a county board of equalization or tax decisions from the Idaho State Tax Commission. The Board of Tax Appeals provides a forum for taxpayers to present testimony and evidence at a quasi-judicial board hearing rather than through a district court trial, which can necessitate legal representation and expense.

DIVISION SUMMARY:	FY 2007 Total Appr	FY 2007 Actual	FY 2008 Total Appr	FY 2009 Request	FY 2009 Gov Rec	FY 2009 Approp
BY FUND SOURCE						
General	491,100	411,300	577,800	617,800	616,700	607,600
Dedicated	12,600	12,400	0	0	0	0
Total:	503,700	423,700	577,800	617,800	616,700	607,600
Percent Change:		(15.9%)	36.4%	6.9%	6.7%	5.2%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	304,100	303,100	384,400	457,800	478,300	469,200
Operating Expenditures	191,700	113,600	192,400	160,000	138,400	138,400
Capital Outlay	7,900	7,000	1,000	0	0	0
Total:	503,700	423,700	577,800	617,800	616,700	607,600
Full-Time Positions (FTP)	4.25	4.25	5.00	5.75	6.00	6.00

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 6 full-time equivalent positions at any point during the period July 1, 2008 through June 30, 2009 for the programs specified.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2008 Original Appropriation	5.00	444,500	0	0	444,500
1. Hearing Costs	0.00	133,300	0	0	133,300
FY 2008 Total Appropriation	5.00	577,800	0	0	577,800
Removal of One-Time Expenditures	0.00	(98,700)	0	0	(98,700)
FY 2009 Base	5.00	479,100	0	0	479,100
Benefit Costs	0.00	9,000	0	0	9,000
Statewide Cost Allocation	0.00	1,300	0	0	1,300
Change in Employee Compensation	0.00	9,300	0	0	9,300
FY 2009 Maintenance (MCO)	5.00	498,700	0	0	498,700
1. Permanent Full-time Paralegal	1.00	66,500	0	0	66,500
3. Contract Decision Writers	0.00	42,400	0	0	42,400
FY 2009 Total Appropriation	6.00	607,600	0	0	607,600
% Change From FY 2008 Original Approp.	20.0%	36.7%	0.0%	0.0%	36.7%
% Change From FY 2008 Total Approp.	20.0%	5.2%	0.0%	0.0%	5.2%

SUPPLEMENTAL: The number of tax appeals has risen from an average of 300 in past years to 1,142 last year and nearly 800 this year. H424 includes \$57,400 one-time for two decision writers, \$39,300 one-time for paralegal assistance, \$20,000 to add 90 board member days, and \$26,600 for travel, meals, and lodging. The bill shifts \$10,000 from capital outlay to operating expenditures because JFAC provided funding for replacement computers but the agency leased those items.

APPROPRIATION HIGHLIGHTS: Employer health insurance costs are funded at \$8,700 per FTP, an increase of \$1,575. No general inflationary increases are provided. The Change in Employee Compensation is funded at 3%. Line item #1 provides \$48,000 salary and \$18,500 benefits for a permanent full-time paralegal. This position will help the board to deal with the increase in case load and the increasing complexity of cases filed with the board. Line item #3 is \$37,400 one-time for 1,424 contract decision writer hours at \$25.20 per hour plus \$5,000 to house the contract writers.

FY 2009 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	6.00	469,200	96,000	0	0	0	565,200
OT G 0001-00 General	0.00	0	42,400	0	0	0	42,400
Totals:	6.00	469,200	138,400	0	0	0	607,600